

Master Document – Audit Program

Activity Code 13500		Major Contractors Labor Floorchecks/Interviews
Version 3.0, dated April 2004		
B-1	Planning Considerations	
Purpose and Scope		
<p>The purpose of this evaluation is to evaluate the accuracy of contractor employee (salaried and/or hourly) labor hour charges to contracts, indirect accounts, or other cost objectives. When properly tailored and approved by the supervisory auditor, this program can be used to perform labor floorchecks and interviews to help satisfy the mandatory annual audit requirement relating to labor floorchecks and/or interviews. (MAAR 6)</p>		
<p>While labor interviews and floorchecks are similar they vary in the nature and extent of procedures used. The type of method used is influenced by the perceived risk associated with the recording and accumulation of labor costs. In particular, the control risk associated with the contractor's labor accounting system and related internal controls will have a significant impact on the type of procedures considered necessary. In all circumstances, effective and productive audits will require some physical verification of labor transactions (interviews/ floorchecks) to arrive at supportable conclusions regarding the acceptability of labor costs charged to Government contracts. The objective of labor interviews are to evaluate the accuracy of contractor employee (salaried and/or hourly) labor hour charges to contracts, indirect accounts, or other cost objectives. The objectives of floorchecks are to verify the existence of employees and to evaluate the timekeeping internal control procedures.</p>		
<p>The extent of audit effort in testing and verifying labor costs is dependent on the perceived audit risk and is influenced by (1) the nature and significance of labor and related expenses, (2) prior audit experience with the contractor, (3) the reliability and acceptability of the contractor's labor system and related internal controls, (4) the contractor's mix of contracts and nature of contract provisions, and (5) the nature of the contractor's organization and operations.</p>		
<p>It would be impractical with limited resources to analyze all labor costs at one time. The audit steps in the Risk Assessment (B), Evaluations of Conditions influencing Labor Charging Practices, Determining Additional Audit Effort and Pre-Interview Analysis Sections will help identify those areas most likely to result in a significant adverse cost impact to the Government (risk) and the extent of Government exposure to suspected irregular conduct (vulnerability). The nature and extent of further audit effort should be based on the outcome of this risk and vulnerability analysis. All information gathered must be analyzed in relation to all other contractor knowledge obtained during the evaluation.</p>		
<p>This program contains audit steps that will help satisfy all or part of the following mandatory annual audit requirements (MAARs):</p>		
1.	MAAR 1 - Update Internal Control Survey	
2.	MAAR 3 - Permanent Files	

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3.	MAAR 6 - Labor Floorchecks, Interviews, Etc.
4.	MAAR 7 - Changes in DL/IL Time Charges
5.	MAAR 8 - Comparative Analysis-Sensitive Labor Accounts
6.	MAAR 9 - Payroll/Labor Distribution Reconciliation/Tracing
7.	MAAR 10 - Labor Adjusting Entries/Exception Reports
8.	MAAR 12 - Auditable Subcontracts/Assist Audits
9.	MAAR 15 - Indirect Cost Comparison/Prior Years and Budgets
10.	MAAR 17 - IRD/BP Compliance
References	
1.	CAM 6-400 - Audit of Incurred Labor Costs
2.	CAM 6-800 - Assist Audit of Incurred Costs
3.	CAM 10-400 –Audit Reports on Operations and Internal Controls (Systems Audits)
4.	CAM 10-806 - Audit Reports on Noncompliance with Disclosed or Established Practices, CAS, or FAR
5.	CAM 4-702.3 and Figure 4-7-3 identify "Examples of Characteristics and Types of Activity Associated with Illegal Expenditures and Acts for Specific Audit Areas"

B-1	Preliminary Steps	WP Reference
Version 3.0, dated April 2004		
1.	Look at CAM 6-404.3.	
2.	Consider the labor Internal Control Audit Planning Summary (or ICQ for FYs 1994 and before) and related section of the contractor's permanent file to obtain an understanding of the contractor's labor accounting policies, procedures, and the level of control risk associated with the related internal controls. Contractor organization charts, labor charging and distribution system flowcharts, and listings of current Government contracts are very useful sources of information and should be referred to often during the analysis. All relevant information gathered during the audit should be referenced in the permanent file. (MAAR 3)	
3.	If the contractor is classified as non-major (where ICAPS have not been completed) and if the evidential matter to be obtained during the audit is highly dependent on computerized information systems,	

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document on working paper B-2 the audit work performed that supports reliance on the computer-based evidential matter. Specifically, document or reference one or more of the following in working paper B-2:	
a. The audit assignment(s) where the reliability of the data was sufficiently established in other DCAA audits,	
b. The procedures/tests that will be performed in this audit to evaluate the incurred costs that will also support reliance on the evidential matter, and/or	
c. The tests that will be performed in this audit that will be specifically designed to test the reliability of the computer-based data.	
When sufficient work is not performed to determine reliability (i.e., reduce audit risk to an acceptable level), qualify the audit report in accordance with CAM 10-210.4a and 10-407.	
4. Coordinate the evaluation with the ACO and other contracting officer representatives as discussed in CAM 6-404.3b.	
5. Hold an entrance conference with the contractor to exchange preliminary information about the audit and to enable the contractor to provide a briefing about its labor charging and allocation policies.	
a. Discuss the general time period of audit performance.	
b. Advise the contractor that the evaluation will include unannounced interviews or floorchecks.	
c. Request the contractor designate a representative and alternate to accompany the audit team during the interviews or floorchecks. A representative and alternate should be designated for each of the contractor's locations.	
d. Establish procedures for conducting interviews or floorchecks. Inform the contractor that documentation will be requested from the employee during the interview or floorcheck to support the labor effort.	
e. Request a contractor representative to act as audit coordinator for discussing audit progress and findings.	
6. Request and evaluate the contractor's internal audits of labor charging and allocation. Document any reported deficiencies and corrective actions.	
7. In planning and performing the evaluation, consider the fraud risk indicators specific to the audit. The principal sources for the applicable fraud risk indicators are:	

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<ul style="list-style-type: none"> Handbook on Fraud Indicators for Contract Auditors, Section II.1. (IGDH 7600.3, APO March 31, 1993) located at www.dodig.osd.mil/PUBS/index.html, and 	
<ul style="list-style-type: none"> CAM 6-405.3.i. & q. and CAM 4-7-3. 	
Document in working paper B any identified fraud risk indicators and your response/actions to the identified risks (either individually, or in combination). This should be done at the planning stage of the evaluation as well as during the evaluation if risk indicators are disclosed. If no risk indicators are identified, document this in working paper B.	

C-1	Conditions Influencing Labor Charging Practices	WP Reference
Version 3.0, dated April 2004		
Note: Proper risk and vulnerability analysis requires a working knowledge of not only the contractor's operations, policies, and procedures, but also of the many conditions that may influence management decisions. Labor risk and vulnerability is usually the effect of the relationships among several conditions. The evaluation of the following factors and conditions may identify risk areas, e.g., cost/profit centers, departments, groups of employees, employee labor classifications, or contract/cost objectives where the potential for labor mischarging is high. The auditor should identify the specific risk area(s) associated with these conditions.		
1. Look at CAM 6-404.6.		
2. Determine the Government contract mix (cost vs. fixed price/commercial). A contractor with a mix of cost-type and fixed-price/commercial work may be tempted to mischarge effort allocable to fixed-price or commercial work to cost reimbursable work.		
3. Perform labor cost trend analyses.		
a. Perform trend analyses to disclose any significant increases in the ratio of direct to indirect labor accounts. Significant fluctuations in the ratio of direct to indirect costs should be explained. If there is no apparent explanation, this area should be further evaluated (e.g., the contractor may be misclassifying direct contract costs to selling and marketing costs or IR&D/B&P costs). (MAARs 7, 8, and 15)		
b. Evaluate changes in procedures and practices for direct/indirect time charging of contractor employees for consistency with GAAP, CAS, and applicable contract cost principles.		

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c. Perform a comparative analysis of sensitive labor accounts. Significant fluctuations should be explained. Be alert to situations where labor is being excluded from overhead allocation bases or transferred from the allocation base to the indirect cost pool.	
4. Analyze the contractor's organizational structure to determine if it permits inconsistent treatment of similar labor costs. Determine whether the treatment of labor costs associated with program management, secretarial and administration, employee training, meetings, and downtime is consistent.	
5. Scan adjusting journal entries and labor transfers. (MAAR 10) Determine if there are any unusual labor transfers made via adjusting journal entries and whether adequate rationale and supporting documentation is available. Be alert to situations where labor costs are being transferred without supporting timecards and/or documentation. Seek explanations for any abnormal adjusting entries or corrections.	
6. Request the contractor provide a listing of all contracts that are currently in an overrun position or projected to be in an overrun position. Labor effort associated with contracts at or near an overrun position is more likely to be mischarged.	
7. Request the ACO or PCO provide information on any "trouble contracts".	
8. Determine if the contractor's management system requires strict adherence to budgetary controls and if manager's bonuses or incentives are determined based on performance against some predetermined budget. Tight budgetary policies increase the risk of labor mischarging.	
9. Determine if labor is being charged to contracts with available funding rather than to the actual contracts being worked on. This requires the auditor to be alert to this type of situation and consider factors other than cost in determining the existence or extent of this practice. The contractor may be diverting costs over the contract funds or budget to other cost objectives. For example, a contractor may have already reached the contract fund limit before deliveries are to be made and may now be diverting contract costs to other contracts or cost objectives. An analysis of recent deliveries made under this contract may reveal that no labor costs were charged to the contract during the period when deliveries occurred.	
10. Evaluate the contractor's labor charging practices for restructuring activities.	
a. Determine if the contractor is properly classifying restructuring activities in accordance with established agreements and DFARS	

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231.205-70, if applicable.	
b. As actual restructuring expenditures near the negotiated restructuring cost ceiling, there is a risk that restructuring costs may be mischarged to other accounts. Determine if the incurred and projected restructuring costs are near or in excess of the negotiated ceiling.	
11. Identify significant contract provisions.	
a. Evaluate contracts and contract modifications for certain provisions, which increase the incentive for labor mischarging. An example of such a provision is one that places ceilings on certain cost elements.	
b. Evaluate Time and Material/Engineering and Technical Services contracts to determine if they include enforceable task order funding ceilings. These ceilings prohibit the contractor from recovering any costs incurred above the ceiling limit.	
c. Determine if any contracts contain "Cost Sharing" clauses, which require the contractor to provide goods or services at no cost to the Government.	
12. Identify Contract Definition (CD) Contracts.	
a. Read CAM 6-404.6b(8) for the definition of CD contracts.	
b. Identify all CD contracts. These contracts are high-risk contracts and therefore should be evaluated to make sure all allocable effort is being charged.	
13. Determine if the contractor has related or similar cost-type and fixed-price contracts for the same or similar items. This situation affords the opportunity to mischarge labor between the related or similar contracts.	
14. Determine if the contractor has significant amounts of labor being incurred at offsite locations and determine if an assist audit is required based on the level of risk at the offsite location, (risk assessment factors to consider are included in CAM 6-405.3(a)). Floorchecks or labor interviews should be performed at every significant off-site location at least every three years. If an assist audit request is determined necessary, request assist audits in accordance with CAM 6-805.1.	
15. Determine if the contractor has an employee work at home program and assess the materiality of the costs incurred by employees in the program. See CAM 6-405.5.	
16. Determine if the contractor is charging certain categories of labor directly to Government contracts contrary to the manner in which the costs were reflected in the bid proposal or contrary to the treatment	

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accorded commercial contracts. The treatment of pre-contract and post-contract costs should be evaluated.	
17. Evaluate any other significant conditions, which may influence contractor labor charging practices. This will require knowledge of the particular contractor location and should be discussed with the supervisory auditor to develop the appropriate audit procedures.	

D-1	Determining Additional Effort	WP Reference
Version 3.0, dated April 2004		
1.	Look at CAM 6-404.7.	
2.	Analyze the information gathered in Preliminary Audit Effort and the Evaluation of Conditions Influencing Labor Charging Practices Sections. Evaluate the information in aggregate as it relates to all other information known about the contractor.	
3.	Use the results of the analysis to identify potential area(s) where the risk of labor mischarging is high and the Government's vulnerability is significant enough to warrant further evaluation (see CAM 6-404.7b(1) and (2) for examples of conditions indicating high risk area(s)).	
4.	Discuss the results of the analysis with the audit supervisor and adjust the scope of the audit accordingly.	
5.	If high risk areas warranting further evaluation are identified, perform the steps in the Pre-Interview Analysis Section.	
6.	If no high risk areas are revealed, discuss with the audit supervisor either terminating the evaluation or performing a floorcheck as described in the Floorcheck Procedures Section (MAAR 6).	

E-1	Pre-Interview Analysis	WP Reference
Version 3.0, dated April 2004		
1.	Look at CAM 6-404.8.	
2.	For each high risk area identified, determine the population of related employees.	
a.	Evaluate recent labor distribution documents and payroll runs to identify all employees charging labor effort or assigned to the risk area. (Consider using data retrieval software programs.)	

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b. Prepare a schedule of employees charging a major portion of their time to the risk area.	
c. Evaluate other relevant available documentation related to the risk area, e.g., organization charts, travel reports, contract files, work authorizations, material inspection and receiving reports, contract status reports, etc. This evaluation may identify employees who have worked on the contract but have not charged labor effort to it.	
d. For employees identified in 2.a and c above, schedule labor time charges for an appropriate recent period of time.	
e. Determine if any significant trends, irregularities, or inconsistencies in charging patterns exist. Make note of these employees.	
f. For employees identified in 2.e, inspect timecards (or other source documents) starting with the most current time period. Analyze each timecard for consistent time splitting, changes in charging patterns, corrections, alterations, whiteouts, or indications that someone other than the employee is completing the timecard.	
g. For employees identified in 2.f above, evaluate travel reports and compare travel expense reports to labor distribution charges. Note any irregularities or inconsistencies.	
h. Understand the nature of the work of each contract/cost objective charged by these employees during the test period, the time spent on each job, and other relevant information.	
3. Select employees for interviews based on the results of the evaluation performed in 2 above. Select those employees whose time charges and other documentation indicate a high probability of mischarging.	
4. If no employees in the risk area appear to have questionable time charges, discuss terminating the audit of the risk area with the audit supervisor.	
5. For those employees selected for interviews, prepare working papers to document the interview. Working papers should include the employee name and ID number, date of the interview, the attendees, the reason for employee selection, interview summary, audit conclusion, and any follow-up audit work necessary.	
6. Formulate the questions to be asked during each interview. The questions should be factual in nature, tailored to each employee interviewed, and designed to confirm or dismiss the suspected mischarge. Avoid questions, which solicit the employee's opinion. Each employee to be interviewed requires the formulation of specific tailored questions, however, general information should be solicited from each employee, such as;	

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a. employee name and ID number	
b. current job title, position description	
c. current projects and period of performance	
d. description of work performed during the period under evaluation	
e. percentage of time spent on each project	
f. charge numbers/accounts used to record time spent on each project	
g. employee's timekeeping procedures, including any informal records used to record time and identify projects	
h. if applicable, the employee's supervisory responsibilities and related procedures including assigning and reviewing the work of subordinates; reviewing, changing, and approving time charges; controlling project costs/budgets; approving overtime; etc.	
7. Discuss the questions to be asked each employee with the audit supervisor.	

F-1	Conducting Employee Interviews	WP Reference
Version 3.0, dated April 2004		
1.	Look at CAM 6-404.9.	
2.	Brief the other member(s) of the audit interview team on the purpose of each interview and the questions to be asked.	
3.	Conduct the interview at the employee's work location.	
4.	Ask the general and specific questions formulated for each employee to confirm or dismiss any suspected labor mischarging and to establish compliance with timekeeping controls.	
5.	Record the employee's complete responses and note any inconsistent comments or reactions. Ask appropriate follow-up questions to help clarify responses.	
6.	Obtain any available documentation to substantiate the employee's labor efforts on each project.	
7.	If the interview provides indications that other persons within the department or work area may be involved in similar mischarging, conduct additional interviews before leaving the department/work area.	
8.	If appropriate, question management, accounting, or other personnel to further clarify or confirm the employee's statements.	

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9. Complete employee interview workpapers immediately after completing the interviews.	
10. Develop audit findings as described in the Development of Audit Findings Section.	

G-1	Floorcheck Procedures	WP Reference
Version 3.0, dated April 2004		
Note: Observations of work areas (floorchecks) are appropriate when there is limited Government risk or vulnerability. In addition, the performance of floorchecks will help satisfy the mandatory annual audit requirement relating to labor floorchecks (MAAR 6). If conditions indicating a high probability of mischarging exist, employee interviews, should be performed.		
1.	Look at CAM 6-405.	
2.	Obtain an understanding of timekeeping controls from the labor ICAPS and related permanent files.	
3.	Obtain a control list or roster of employees assigned to the department or area to be checked.	
4.	Depending on audit circumstances and objectives, randomly or judgmentally select employees to be floorchecked. If randomly, use the procedures described in Appendix B of CAM.	
5.	Gather appropriate background data on the selected employees such as ID number, job classification, and nature of work usually performed by the employee and his/her department or cost center.	
6.	Prepare worksheets to use during the floorchecks to help guide the questioning and record the employee's responses. (See LBR – Floorcheck Worksheet in “Other Guidance” folder.)	
7.	If not already done, request the contractor to designate a representative to accompany each audit team during the floorcheck.	
8.	Request representatives of the contracting officer to accompany the audit teams during the floorcheck.	
9.	Brief all audit team members on the overall audit objectives and necessary background information.	
10.	Obtain a plant layout and note the selected employees' locations.	
11.	Floorcheck the employees selected.	
a.	Identify each selected employee by verifying the employee's ID	

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number and name to the control list or roster.	
b. Discuss the nature of the work being performed and observe the actual work performance to determine whether the employee is performing in the proper direct or indirect labor capacity and whether the time is being charged correctly.	
c. Discuss the employee's timekeeping procedures to determine compliance with internal controls.	
d. Compare employee responses with previous data gathered. If inconsistent, ask appropriate follow-up questions.	
12. For selected employees not available for the interview, attempt to perform a follow-up interview. If a follow-up interview is not practical, perform additional audit steps to verify employee existence. These steps may include: an observation of the employee's work area, an evaluation of the employee's personnel/security files, and/or a follow-up telephone interview.	
13. When an employee selected to be floor checked is not present at the normal work-site due to a work at home (WAH) program, the employee's supervisor should be interviewed. Discussions with the supervisor should concentrate on obtaining evidence of the employee's work, and documented evidence of supervisory control over the employee's WAH schedule. The auditor should also communicate with the employee by telephone to determine if the employee has knowledge of WAH procedures, and discuss the specific type of work being performed along with the related labor charge numbers. If the employee has a regularly scheduled meeting with the supervisor in the near future, any questionable procedures or practices identified by these steps can be discussed and verified with the supervisor and employee at that time. In addition, the individual's employment should be verified to the payroll/personnel records. See CAM 6-405.5.	
14. Obtain prompt explanations concerning all questionable procedures observed. This may require discussions with employee supervisors, contractor management, accounting, and other appropriate personnel.	
15. Reconcile the observations regarding the employees' labor charges with subsequent payroll and/or labor distribution records and follow-up on any discrepancies. For assist audits conducted at off-site locations, the auditors at the primary location are responsible for reconciling the time charges collected at the time of the employees' floor checks to the labor distribution records when the official books and records are maintained at the primary location.	
16. Develop audit results using the appropriate steps from the Development of Audit Findings Section.	

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H-1	Development Of Findings	WP Reference
Version 3.0, dated April 2004		
1.	Look at CAM 6-404.10.	
2.	Analyze data gathered during the interviews or floorchecks with all information previously gathered to either confirm the employee labor mischarge or establish the propriety of the labor.	
3.	Discuss audit results and all confirmed labor mischarges with the audit supervisor.	
4.	Determine if the labor mischarges represent isolated instances or indicate more widespread conditions. This may require the performance of additional employee interviews or floorchecks.	
5.	Determine if more audit effort is needed to fully support the audit conclusions.	
6.	Determine any costs questioned related to labor mischarges. Costs questioned should be specifically identified to each risk area.	
7.	If conditions which may indicate fraudulent or other suspected irregular activities are disclosed, promptly report these as described in 4-702.4.	
8.	Incorporate any assist audits, update the FAO assist audit tracking system (CAM 6-801.1h), and follow-up on any outstanding assist audits.	

A-1	Concluding Steps	WP Reference
Version 3.0, dated April 2004		
1.	Conduct an exit conference in accordance with CAM 4-304.	
2.	Discuss the audit findings and recommendations with the contracting officer.	
3.	Draft the audit report using the format in CAM 10-400 for reporting procedural and control problems in labor charging practices. Use the format in CAM 10-805 for reporting CAS/FAR noncompliances. Use the format in CAM 6-708c and 10-202 to document a labor floorcheck audit and use CAM 10-413 to report significant internal control deficiencies.	
4.	If the contractor has EVMS covered contracts, provide comments in	

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the audit report on whether any findings are likely to impact on the contractor's EVMS (10-408.2e). Discuss findings and recommendations relating to the EVMS with the Contract Administration Office EVMS Monitor prior to issuance of the report. Immediately evaluate the impact of these findings on specific EVMS covered contracts and provide the details in flash EVMS surveillance reports (11-209.2e).	
5. If applicable, schedule a follow-up audit to be performed within a reasonable period of time.	
6. Summarize and cross-reference work papers. Submit the audit work package for supervisory review.	
7. Update the ICAPS, as appropriate.	
8. Update the MAARs control log, as appropriate. Prepare a MAARs control log for the contractor's fiscal year if one has not already been prepared.	
9. Closing actions should be performed in accordance with FAO procedures. These procedures may require either auditors or administrative personnel to perform various closing steps. Completion of these closing actions should be documented (e.g., by initials and date on the CD or working paper folder, etc.) and should include:	
a. The title, author, and keywords fields of the file properties in the audit report must be completed (for the audit report only) prior to final filing.	
b. Review the APPS exe file for size. APPS-generated executable files that are over 10 megabytes in size should be reviewed to ensure that the format and content justify the size. Supervisors are responsible for reviewing or designating someone to review these files for content and format.	
c. Review the APPS exe file for temporary files. These files can be recognized by the "~\$" or "~WRL" at the beginning of the file name. Once the APPS exe file is complete and there is NO ACTIVITY to be completed on any of the files contained within the exe file, any temporary files should be deleted so there are no unintentional versions of working papers and/or reports. NOTE: This should be done prior to invoking the Export/Archive Option in APPS.	
d. Once an audit report is signed, the electronic document should immediately be modified to indicate who signed it, and it should be password protected. The electronic file should then be renamed according to the convention "01 DCAA Report [RORG-ASSIGNMENT NO.] – Final.doc" and changed to a read-only file. Only this file should be stored, transmitted, or otherwise	

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used for official purposes. For Memorandums the word “Report” would be replaced by “MFF” or “MFR” in the naming convention as appropriate.	
e. When the audit report is transmitted electronically to the requestor, the transmission email should be saved as a txt file (this will ensure the attachments are not saved again). Saving delivery or read receipts is optional. If saved, the naming convention should distinguish them from transmittal emails.	
f. Once the report is signed, the signature page of the audit report must be scanned in accordance with Agency standard scanning instructions. For audit packages, the scanned signature page file should be named the same as the audit report (see above) with “-sig” added (i.e., 01 DCAA Report 01101-2002X10100389-Final-sig.pdf). There is no requirement to make the file a part of the APPS generated executable file and it must be included separately in the iRIMS folder. There is no need to scan the signature page of a Memorandum unless it is distributed outside of DCAA.	
g. Ensure an electronic copy of the final draft audit report containing the supervisory auditor’s initials and date, cross-referenced to the working papers, is included in the working paper package. The final draft report should include all substantive changes made to the original draft, with cross-referencing updated as necessary. It should differ from the final report only due to minor administrative changes (spelling, format, etc.) made during final processing.	
h. Ensure all working paper files are "read only" and, if necessary, compressed for final storage. Generally, current Agency software should be used to automatically modify all electronic files for storage.	
i. Two complete sets of electronic working papers should be filed. One set (official) will be filed in iRIMS. A second set (backup) will be stored on removable media in the hard copy working paper folder. The new APPS naming convention (ex: 01701_2003A10100001_Archive_093003.exe) will be used for both. If there will be a short-term need to access the working papers, a third, or "working" set should be stored so as to be available for reference, generally on the LAN. This set should be deleted when no longer needed.	
j. Verify using a separate machine, that electronic files stored on removable media are not corrupted and can be unarchived. Indicate the test was successful by placing tester initials and date prominently on the CD label.	
k. Securely enclose the “backup” set of electronic files (CD) and any “official” set of hard copy in the hard copy folder.	

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l. File the “official” set of electronic files in iRIMS (see iRIMS User Guide).	
m. <u>Do Not File Sensitive Audits in iRIMS</u> : Sensitive audits include but are not limited to classified work, suspected irregular conduct, hotline or DCAA Form 2000 related files. These audits should not be filed in iRIMS at this time. See CAM 4-407f for filing instructions.	